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Testimony before the House Tax Policy Committee
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Detroit Regional Chamber

Mr. Chairman and members of the House Tax Policy Committee, thank you for the opportunity to testify before you today. My name is Dan Smith, Director of Government Relations for the Detroit Regional Chamber, an organization representing over 21,000 members in the 10 county region of southeast Michigan.

I am here to support the Job Provider Bill or Rights. This package of bills will streamline dealings with the Michigan Department of Treasury. To give you some background on these bills, last year the Detroit Regional Chamber's Tax Policy Committee came together to talk about real reforms that would help Detroit Regional businesses. The chair of that committee, June Summers Haas, is here with me today to go over the specifics of these bills and give us a better understanding on their impact on our economy. The Detroit Regional Chamber has developed a policy of supporting elimination of the SBT. If an alternative tax must be considered, we have proposed the legislature look at the concept of a business license fee. Additionally, we have developed positions on how we can streamline the process of payment and compliance.

The Chamber's members clearly point out to us in meetings and survey after survey that they suffer from burdensome regulation and red tape. Members often come to me and are frustrated with their inability to know exactly what the rules are in paying their taxes. Too often I am faced with a member who looks at me and says that they are not mind readers. Government is faced with many challenges, but none so important as being transparent to the citizenry. We must work for a more efficient and effective government that is free of complicated and ambiguous rules and regulations. The Job Provider Bill of Rights frees us from these burdensome regulations and creates a streamlined process that is good for Michigan.

While no one here today will tell you that this is a panacea for our economic problems, the Job Provider Bill of Rights is a good first step in helping to create a business climate that is conducive to economic growth and job creation. When companies look to expand and to grow in our region, they are too often faced with unnecessary obstacles. This package as a whole can be a great starting point on the road to a better business climate. I urge your support of these very important issues.

Now, I'd like to let June Summers Haas, Chair of our Tax Policy Committee, give her comments and we would both be happy to answer any questions that you have after that.

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States with Settlement Authority Based on Doubt as to Liability

1. Alaska – Alaska Stat §43.05.060
2. Arizona – Arizona Rev Stat §42-1113
3. Arkansas – Ak Code Ann §36-18-705(a)
4. California – CA rev & Tax Code §19443
5. Colorado – CO Rev & Stat §39-21-116
6. Connecticut – CT Gen Stat §12-2d
7. Delaware – DE Code Ann 30 §564
8. District of Columbia – DC Code Ann §47-4404
9. Florida – FL Stat §72.011(1)
10. Georgia – GA Code Ann §48-2-60
11. Hawaii – Haw Rev Stat §231-3
12. Idaho – Idaho Code §63-3048
13. Illinois – ILCS Chapter 20 §2505/2505-250
14. Iowa – Iowa Code §421.5
15. Kansas – Ks Stat Ann §79-3233a(a)(2)
16. Kentucky – Ky Rev Stat Ann §131.020(2)
17. Louisiana – La rev Stat Ann §47.1578(B)(4)(a)
18. Maine – Me Rev Stat Ann 36 §143
19. Maryland – MD Code Ann Tax – Gen 13-103
20. Massachusetts – Mass Gen ___ Chapter 62C §37s
21. Minnesota – Minn §8.30
22. Missouri – Mo Rev Stat §32.375, .378 & .382
23. Montana – Mont Code Ann §15-31-521
24. Nebraska – Neb Rev Stat §77-27, 120

25. New Hampshire – NH Rev Stat § 21-J:3 (XVI)
26. New Jersey – NJ Rev Stat §54: 53-1 & 54:53-2
27. New Mexico – NMSA 1978 §7-1-20, 7-1-28
28. New York – NY Tax Law §171
29. North Carolina – NC Gen Stat §105.237.1
30. Ohio – Ohio Rev Code Ann §5703.05
31. Pennsylvania – PA Stat Ann §801/202
32. Rhode Island – RI Gen Stat 44-1-10
33. South Carolina – SC Code Ann §12-4-320
34. Tennessee – Tenn Code Ann 67-1-102
35. Texas – Tex Tax Code §111.101, 111.102, 111.103
36. Utah – Utah Code Ann §59-1-502.5
37. Vermont – Vt Stat Ann §3201
38. Virginia – Va Code Ann §58.1-105
39. Washington - Wash Rev Code §82.32.350
40. West Virginia - W Va Code §11-10.5q
41. Wisconsin – Wis Stat §72.62
42. Wyoming – Wyo Stat §39-13-109, 39-13-103

No Authority States:

1. Alabama
2. Michigan
3. Mississippi
4. Nevada
5. North Dakota
6. Oklahoma
7. Oregon (authority to settle claims of \$50 or less)
8. Pennsylvania
9. South Dakota

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